

Exhibit 28



8/18/99

To Whom It May Concern:

I would like to go on record with the following statement...

I have always considered Steve Ditko to be Spider-Man's co-creator.

When I first told Steve my idea for a shy, teenaged high-school science student who'd be bitten by a radioactive spider, thus gaining the ability to stick to walls and shoot webs, Steve took to it like a duck to water.

Steve's illustrated version of Peter Parker/Spider-Man and his coterie of supporting characters was more compelling and dramatic than I had dared hope it would be. From his very first panel, Steve created and established the perfect mood and gestalt for Spider-Man.

Also, it goes without saying that Steve's costume design was an actual masterpiece of imagination. Thanks to Steve Ditko, Spidey's costume has become one of the world's most recognizable visual icons.

Nor can I forget to credit Steve with the many, many brilliant plots he furnished as the strip continued to increase in popularity with each passing month. So adept was he at story-telling, that Steve eventually did most of the plotting and illustration while I, of course, continued to provide the dialogue and captions.

I write this to ensure that Steve Ditko receives the credit to which he is so justly entitled.

Very sincerely,

Stan Lee